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Prize essay on the national
benefits to be derived from the
repeal of the malt tax.

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PRIZE ESSAY

ON THE

NATIONAL BENEFITS

TO BE DERIVED FROM THE

pees
REPEAL OF THE MALT TAX.

BY

G. A. MAY,

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HON. SECRETARY OF THE TAMWORTH ANTI-MALT TAX SOCIETY.

THIS ESSAY TOOK THE SECOND PRIZE OF £15, OFFERED BY THE
MIDLAND COUNTIES ANTI-MALT TAX ASSOCIATION.

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PRIZE ESSAY.

EXTRACT from a speech made by the Right Honble. the Chancellor of the Exchequer, March 15, 1861:—

“There were immense facilities now for introducing good wines. However incredible it might appear to some honourable gentlemen, good wines could now be bought for 14s. per dozen, and it was because the government had let light and air into what was before a closed vault, that the present hubbub had arisen. New wine merchants were springing up in every direction, and they were selling wine at less than half the price, for which the same sort of wine was sold some two or three years ago.”

“This was no doubt a great shock to the habits of the trade, but it was a great advantage to the public.”

For “wine” read ale, for “vaults” monopoly, and for “wine merchants,” brewers, and the Anti-Malt Tax picture is complete, drawn by a master hand.

The same gentleman said to an influential deputation which *waited* upon him respecting the Repeal of the Tax, “If you can show that the general course of agriculture is deranged by a particular tax, it is a matter well worthy of consideration. You should, therefore, set yourselves to prove it as much as possible, not by exaggerated statements, but by statements which will bear examination. I am not aware how the tax does so, and it has not been shown in such a manner as I should expect by those who have given attention to the subject, and to whom it must be familiar in all its bearings.”

In speaking to the motion in the House, Mr. Cobden said: “He was fairly bound (standing there as the advocate for free trade) to admit, having applied that principle rigorously to the agriculturists and landlords, that if they came before the House and stated, that the operation of the Malt Tax was such as to impede the progress of husbandry, and to interfere with the most desirable rotation of crops, and if they established it on the judgment of the best farmers, he was bound to admit that it was a question which appealed to them in the interests of the producer, as well as in the interest of the consumer.”

The late Sir Robert Peel laid down the maxim when he commenced commercial reform, “that it was necessary, before they exposed the

manufacturer of this country to the competition of the rest of the world, that they should, in every possible way, relieve him from all disadvantages in the article of his raw material." And Adam Smith writes—"The effect of the Malt Tax is to strike the barley land with barrenness, and he added, if the Corn Laws were repealed, the Malt Tax could not exist for a single year."

I quote these high authorities, not as a reason only for attempting to show how the Malt Tax injuriously affects farmers and others, but to give weight to the proceeding.

Most people are aware, who have any knowledge of farming, that both scientific and practical farmers deem it wise to use what is technically called a course of cropping, that is, an annual change of one kind of crop for another. This change is limited, and it usually adapts itself to the soil, climate, and wants of the neighbourhood.

In most counties of England and Scotland, and in some parts of Ireland, barley is or ought to be one of the crops in the course.

From its rapid growth, it is one of the most suitable spring crops. There is no doubt that the light soils are best adapted for it, but all the middle class soils, and many of the well drained and highly farmed strong ones, would carry good crops of barley.

McCulloch calculates that there are 13 millions of acres of arable land in England, the annual crops, if free action were allowed, would probably be 4,000,000 acres of wheat, $2\frac{1}{2}$ millions of barley, and $1\frac{1}{2}$ millions of oats, 4 millions of green crops and fallow, and 1 million of other crops. On a very moderate calculation, the $2\frac{1}{2}$ millions of barley land would produce 10 millions of quarters of barley annually.

Now, how stands the fact? £5,500,000 is given as the amount of the Malt Tax, and 21s. 8d. per quarter; it follows that only 5,000,000 of quarters of barley pass into the hands of the maltster, *two millions quarters of which is foreign*. What becomes of the remaining 7 million quarters? No doubt a large portion is used as seed, pig, cattle, and poultry food, and some in the form of bread, but there cannot be a doubt *that the quantity is not grown at all, and that farmers grow other crops, principally wheat instead, because under the existing Tax it is a safer crop*. This derangement of cropping cuts two ways, it obliges the farmer to take his best land for spring wheat, robbing it of an unnecessary proportion of nitrogen, and it lowers the price of wheat, by forcing into the market at the lowest calculation, 3 millions of quarters of wheat in excess of the legitimate quantity; and wheat is an article which most, if not all, other countries, can grow cheaper than the English farmer can, and can send it here at pleasure.

The Malt Tax thus increases the competition in wheat, and lowers the price, and all this happens because we dare not grow our legitimate crop, and we dare not, because maltsters as a rule will not buy any but bright barley, and a large portion of the crop is always more or less stained, and falls into the second or grinding class.

It is generally considered that in the Midland Counties, one third

of the crop is always high coloured, and unfit, as the maltsters say, for making fine ale.

As there is often 10s. a quarter difference in value between best and seconds, there is a loss of 50s. an acre on every weathered crop.

Mr. Williams, of Baydon, addressing the London Farmers' Club, in February, 1863, said: "I have taken the trouble to ascertain from the *Gazette* the average price of barley from the 1st of September to the present time, 20 weeks, and I say those farmers who had to contend with adverse weather in getting in their barley crops will certainly not have much cause to rejoice that the Malt Duty, which renders their article almost unsaleable, or only to be disposed of at from 20s. to 28s. per quarter, will be the cause of their having to pay an average price of 33s. 8½d. on their tithe, and where so rented on their corn rents; in fact, were it not that a very large portion of second rate barley is ground up for cattle and pigs, the glut on the market would be so great that the price would be whatever the buyer choose to give for it."

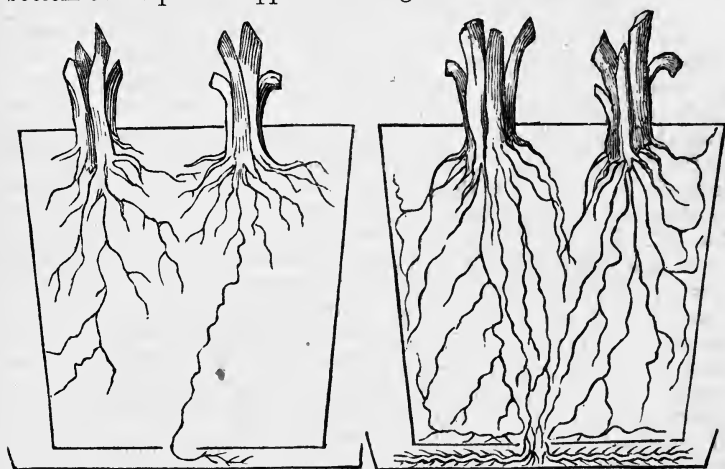
He further said: "The counties of Norfolk and Suffolk, which housed their barleys without rain, returned for the period from the 1st September to the 31st December—Norfolk, 358,083 quarters, at 34s. 5d.; Suffolk, 182,374 quarters, at an average of 33s. 9½d. Now mark the difference; Wiltshire, my own county, returned for the same period only 31,028 quarters, at an average of 33s. 8½d. per quarter, thus showing that the duty is the cause of driving the maltsters into the more favoured counties, or to France, for what they could not get in our own country, and we must sell the immense lot of stained barley, at an average loss of 8s. or 10s. a quarter, or use it as we *may*, not as we *wish*." Again, the screenings of imported barley comes into competition with this inferior sort; from 5 to 10 per cent. of bulk is screened out of all imported barley before it is fit for malting; this is sold at whatever it will fetch for grinding, and, of course, tends to keep down the price of home grown. Millers prefer bright foreign barley to dark coloured home grown, not for its intrinsic value, but because it makes more attractive looking meal. I know a farmer and miller, who has a large lot of last year's stained barley on hand, but he is buying foreign for grinding for sale, on account of colour, though his own barley is really better, and would make good malt; but if this gentleman wished to malt one hundred bushels of it, and to pay for duty and labour in kind, he must send two hundred bushels to the maltster.

He keeps a large flock of sheep, and would like to use it as food for his hoggetts, but he is afraid to do so, knowing the great risk; *if he could use it as malt there would be no danger*. As a proof of the value of even the dust screened out of malt, it is now selling in Burton at £6 per ton. Grinding barley is worth £7 a ton.

By the disturbance of a regular and proper course of cropping, the land is reduced in value without any compensation to the farmer. All scientific and practical men admit that wheat abstracts a larger proportion of nitrogen from the soil than barley; and all

farmers know that to sow spring wheat successfully the land must be in very good heart, and of good staple.

Mr. Lawes, in an elaborate paper on the growth of barley, published in the Journal of the Royal Agricultural Society, 1857, shows unmistakably the great difference in the habits of the wheat and barley plant. He grew both plants in pots, and found that while the wheat threw out such a mass of ramifications that the whole surface of the dish in which the pot rested, was covered with a thick net work of roots, and to a great extent the sides and bottom of the pot itself, the barley plant only threw out one single fibre to the bottom of the pot. I append his diagram in illustration.



BARLEY.

WHEAT.

He further adds, the success of autumn sown wheat mainly depends upon the progress of the under ground development during the early months of growth.

Very different are the usual conditions of barley, instead of winter growth and a compressed soil, tending to increase depth and area of root distribution, we sow our barley in the spring, work the staple shallow, and keep it as light and as open as possible.

Farmers know from experience that wheat is best sown at Michaelmas, and that there is little danger of it lodging except from too thick sowing, or storms. With barley, the case is totally different; so that it is an unnatural state of things to sow one crop instead of the other; and there is little doubt that if the Malt Tax were repealed and the demand increased for *all kinds* of barley, spring wheat would go out of fashion. Not only is barley a better spring cereal, but the straw is more valuable from its easier digestibility; and, as a rule, millers prefer autumn sown wheat to spring sown.

We come now to the meat question, as affected by the tax. Our greatest opponents here are the chemists (who by-the-bye) are not always right.

In no analytical calculation of the value of malt as a meat and manure producer, have I seen the *dust* taken into account, now, of course, the farmer would use it along with the malt, and it ought in fairness *to be calculated with it, and added to its value.*

With malt at the present price, it is not to be expected that we have a very long list of proofs of its feeding value: nevertheless, we have the opinions of some first class men.

Mr. Hudson, of Castle Acre, states, that as the result of experience, he finds that one peck of malt will lay on more flesh than 14 pounds of oil cake; or $1\frac{1}{2}$ pecks of barley, given to beasts of 60 stones weight, with equal quantities of hay and swedes, and he adds that beasts fed by him on malt, were selected by Her Majesty's purveyor for their superior quality.

Mr. Fisher Hobbs says: "For a very long period I have been an exhibitor of stock, and for 20 years I have never fed an animal for exhibition without giving it malt. Living in the county of Essex, I bred Southdown sheep. It was not supposed that an Essex man stood any chance of obtaining a prize for such sheep from the Royal Agricultural Society, but when that Society held its meeting at Norwich, I showed a pen of Southdowns, and I gained the first prize of £40, beating the Duke of Richmond; a result owing mainly, if not entirely, to the circumstance of the animals being fed on malt."

Mr. Booth, of Killerby, says, that he invariably uses malt for show stock, and that he could not have obtained the prizes for his shorthorns that he has without it.

Mr. Sanday, of Holmepierpoint, has used malt for years, and thinks that the repeal of the tax would lower the price of meat.

Mr. Casey, of Willoughby House, Spilsby, has used it for all kinds of sheep, and thinks the repeal would confer a great benefit on all classes.

Mr. Biddle, Playford; Mr. Fuller, Swaffham; Mr. Howard, Biddenham; Mr. Lattimore, St. Albans; Mr. Cresswell, Ravenstone; Mr. Stenning, Stratton House; and many other eminent breeders and feeders, all bear testimony to its value as an article of stock food. I can bear testimony to the truth of these statements from the experience of myself and neighbours. Malt dust is given very freely to sheep of all ages, and is very nutritious; given in quantities of equal value with oilcake or turnips, it has been found superior.

I was talking to Dr. Voelcker the other day, and he stated that any kind of food which stock ate readily was, as a rule, good for them. I suppose malt was never refused by any kind of stock to which it was offered. I have known sheep eat it with avidity, which were too lazy, or dainty, to eat any other kind of artificial food.

As a restorative it is unrivalled, being easily digested and slightly stimulating.

Chemists admit that it is a good milk producer. Now milk is but another name for meat. It is rather singular that if malt be of little value as stock food, that the very refuse of the

brewers, grains, yeast, and draffs, should be so eagerly purchased by farmers.

In Morton's *Encyclopædia of Farming*, there is the following:—"Theoretically considered the superiority of malt in comparison with barley may be intelligibly explained. An infusion of malt, it will be remembered, has the power of changing a large quantity of starch into gum or sugar, for which reason brewers and distillers never convert the whole of the grain into malt for the preparation of their wort, but only a portion, it being evidently a waste of material and money, not to take advantage of the dissolving powers of the diastase in malt. Now, what takes place in the brewers' vats, we can easily imagine may take place in the stomach of an animal.

Food, in order to become assimilated, must be digested. Malt greatly assists the dissolving action of the stomach. We can thus understand why a small portion of malt may produce very striking effects when added to other food, for if the above short explanation be correct, it will assist greatly the solution of the food in the stomach, even when given in small quantities."

Another strong argument in favour of malt is, that barley in a raw state is not a safe food for sheep, many have paid a high penalty for using it. A great number of sheep have been lost during the late autumn, in consequence of farmers grazing their barley stubbles; the shed barley (of which there was an unusual quantity) being the cause of the mortality. There is no danger in the use of malt.

No season has occurred for many years during which malt would have been of more service than the present. The farmer's difficulty is, to provide a substitute for the turnip. *Malt makes all kind of fodder palatable and wholesome.*

Thousands of quarters of second rate barley would have been malted but for the duty, as it is, linseed, linseed cake, cotton cake, rape cake, Indian corn, locust beans, palm nut meal, treacle, and a host of other feeding condiments, *mostly foreign, and for which ready money has to be paid*, are pressed into the service. *The simple article of home made malt would beat them all.*

There is now, and justly, a great complaint of the high price of meat. The probability is that it will be dearer in 1865. In consequence of the dry season thousands of cattle have been slaughtered half fat, and many more which ought to have been kept over as stores; sheep whose ribs were not covered, and many from 8 to 9 months old.

The complaint of all farmers is, we have no turnips for cattle and only a few for sheep; what a time to tie his hands.

Let the right horse bear the saddle. *Let it be known that he cannot use his cheapest and least saleable article of produce, in the best way for making beef and mutton now so much wanted.*

McCulloch writes "that a prudent and enlightened government will equally extend encouragement to all branches of industry, and its attention will especially be directed to the removal of everything

that may fetter the freedom of commerce, and the power of individuals to engage in different employments.

All regulations whatever that operate either to prevent the circulation of commodities from one part of the country to the other, or the free circulation of labour, necessarily tend to check the division of employment and the spirit of competition and emulation, and must in consequence lessen the amount of production. *Every regulation which prevents or fetters the free disposal of capital or labour ought to be erased from the statute book.*

To facilitate production, and to make commodities cheap and easily obtainable, ought to be the great aim of all governments.

In juxta position to these wise rules, I place the following facts :

Best malting barley is now worth from 30s. to 34s. per quarter.

The present duty on this is 65 per cent.

Second class barley is worth from 24s. 6d. to 28s.

The duty on this is 75 per cent.

If the duty on malt were repealed, malt would probably be about 5s. 6d. a bushel.

One bushel of good malt, and one pound of hops, will make ten gallons of good ale, or eighteen gallons of good table beer.

Example—One bushel of malt	-	-	-	s.	d.
One pound of hops	-	-	-	5	6
				1	3
				6	9

Ten gallons of good ale, at 8d. - - - 6 8

Eighteen ditto, of table-beer, at 4½d. - - 6 9

The grains and yeast will pay for the trouble of brewing. The ale would be better than what is usually retailed at 6d. per quart, and the beer as good as that sold at 3d. per quart, so that the public pay a tax of something like 120 per cent. on a common article of consumption.

Again, the average yield of an acre of barley is about 36 bushels, the duty on this, if malted, is £4 17s. 6d. We have taken 2½ million of acres as the annual breadth of barley sown; the duty on the whole of this is 40s. an acre, and it is 8s. an acre on all the arable land in England.

This is fostering the free use of capital and labour with a vengeance.

That the amount of duty checks consumption, the following table shows:—

	s.	d.		
1750—Duty	0	6	per bushel	29,254,000 bushels.
1781—Ditto	1	4	ditto	26,718,048 ditto.
1804—Ditto	4	5	ditto	21,854,111 ditto.
1818—Ditto	2	5	ditto	24,629,858 ditto.
1819—Ditto	3	7	ditto	22,612,290 ditto.
1840—Ditto	2	7	ditto	36,653,442 ditto.
1854—Ditto	4	0	ditto	31,868,978 ditto.

The rise and fall of consumption in accordance with the range of duty is strikingly consistent.

Putting it in another form, the consumption of the number of bushels per head of the population.

	s.	d.	
In 1750—Duty	4	0	per quarter, 5 bushels per head.
„ 1806—Ditto	35	10	„ 2½ ditto
„ 1821—Ditto	28	10	„ 2½ ditto
„ 1855—Ditto	32	0	„ 1½ ditto
„ 1858—Ditto	21	8	„ 2 ditto

In connexion with this last table, I make an extract from a speech delivered at Pontefract, the other day, by Mr. Childers, M.P., and Civil Lord of the Admiralty. He states that the population of England were consuming of *imported food*:

In 1852—	120 lbs.	for each individual.
„ 1858—	170 „	ditto ditto
„ 1863—	200 „	ditto ditto

This shows that while articles of daily consumption, imported duty free, have increased in use 75 per cent. in ten years, one of home manufacture, *heavily taxed*, has retrograded, and the consumption is now less than it was in 1805.

Then we have the anomalous fact that both malt and ale are exported *duty free*; and we have to pay a tax, not only on our own consumption, but the expenses incident on overlooking and making the malt, and assessing the drawback on the ale and malt exported.

The following table is authentic:

Years.	Ale and Beer exported.	Drawback on Ale and Beer.	Barley Imported.	Malt Exported.
	Barrels.	£	Quarters.	Bushels.
1860	534,827	194,721	2,112,861	62,864
1861	378,467	120,291	1,400,401	189,405
1862	464,827	149,396	1,854,944	193,457
1863	491,631	184,487	2,067,388	270,675

So that though the duty is said to be £5,500,000, a very large portion of this amount is expended in providing our foreign friends and competitors with cheaper food for their stock, and cheaper ale for themselves, than we are allowed to use or enjoy. Then we have our own neighbours in the cider counties, whose freedom we rather envy, strangers to that unpleasant animal—the exciseman—since 1830. The estimated amount of cider and perry annually made is 110,000 barrels, this at the old rate of 10s. a barrel duty, gives £55,000, a bonus to three or four counties.

The hop growers, too, have managed to shake off their unpleasant burden of nearly half a million, both which cases are instances of class legislation, and yet the farmers are told it is impossible to legislate for a particular class. One of the arguments for a repeal of the hop duty was, that a better class of hops could be grown in one county than in another; and that, consequently, the duty was higher on the worse hops than on the best sorts, and of course

lowered their relative value. *Precisely the same may be said of barley.* The duty being many per cent. higher on the lower *than* on the better class.

The calcareous and sandy soils beat the marls and clays.

No trade can progress satisfactorily which is fettered and subject to constant espionage. The wonder is that the maltsters are not, as a body, repealers. Perhaps many are connected with the large brewers, and partners in their monopoly; many, again, are afraid of new competitors; and many have sufficient capital to meet the call of "Duty," without having to force sales.

But all obstructions to business are alien to the spirit of the age, and all tend in the case of articles of daily consumption to crush and further pauperize the poor; for, after all, the working man is the largest consumer and payer, though in the case of the Malt Tax the farmer suffers with him.

If we add to the duty the vast sum paid by the consumer for extra profits consequent upon a monopoly and restricted trade, the abominable mixtures sold for ale, the limited production of meat and consequent dearness, the derangement and loss of cropping, and the large amount paid for foreign articles of stock food, a startling sum is the result, at a moderate computation, £15,000,000.

Present duty	-	-	-	-	-	-	5,500,000
Thirty per cent. extra paid by consumer for							
adulteration and close profits	-	-	-	-	-	-	4,500,000
Extra price paid for meat	-	-	-	-	-	-	1,000,000
Loss on deranged course of cropping	-	-	-	-	-	-	1,000,000
Extra amount paid for articles of foreign cattle							
food—50 per cent.	-	-	-	-	-	-	3,000,000
							<hr/>
							£15,000,000

In 1858 we imported—

Oil cakes	-	-	-	-	80,629 tons!
Linseed	-	-	-	-	1,017,844 quarters!!
Rape	-	-	-	-	217,169 quarters!!!
Indian corn	-	-	-	-	1,762,320 quarters!!!!

Not mentioning foreign oats, beans, peas, rice, and many other things.

If to this we add the amount of real comforts and necessities such a sum would provide, and the great number of people who would be benefitted by the production of such articles, we can but wonder that such a law has remained so long on the statute book.

Mr. Cobden said in the House, "that he would tell it what would be the effect of the repeal of the Malt Tax. There would be an increased consumption of other excisable and duty paying articles. If beer were cheaper, more tea, more sugar, tobacco, and other things paying duty would be consumed, and there would be an increase of revenue."

There can be no doubt that the repeal of the Malt Tax, and consequent opening up of the licensing system, would be a great boon

to the working man. From time immemorial, ale has been the national beverage, and I trust will so continue. Good pure ale is a wholesome stimulant to all. To the nervous and lymphatic it is a necessary cordial, the cheapest and most natural within reach. Why should he be debarred from buying it handy and cheaply? Why should not "a peck of malt," or a pint of ale, be obtained as readily as a pound of sugar or a loaf of bread?

Why should not ale be sold over the counter by any retail trader, and brewed by him if he so wills it? This would soon cheapen and improve the article. If my right hand neighbour did not sell good beer, I should go to my left. Allowing 35 per cent. profit, good pure ale could be sold at 3d. per quart, and good pure table beer at 1½d. per quart. Why should the operative or mechanic, when he comes home to dinner, have to send perhaps a quarter of a mile off to the "*Doctor's Shop*" for his pot of beer? paying double its value even if good.

If the duty were repealed, he could probably buy a nine gallon cask at once, and so get it still cheaper, and without going to "the Shop" at all.

There are many well intentioned people who advocate total abstinence, but if the out-door labourer were asked to name half-a-dozen of what he called the necessities of life, he would probably say—1st, bread; 2nd, meat; 3rd, beer; and I should like to see the man who would debar the labourer of his pot of beer, obliged to fill muck from the fold at $\frac{3}{4}$ d. per load, mow his one and a half acre of meadow grass, pitch ten or twelve acres of mown wheat, unload barley all day, or get his living by draining, shifting soil, or any other of the trying tasks of life.

It is a common fallacy to compare the town operative with the out of door labourer; there is little parity in the case.

The town workman often labours under cover, and generally takes his meals at home, getting something warm with his glass of beer.

The out of door labourer is subject to all "the skyey influences"—oftener than not takes his meals under a hedge, or while he is walking about, to avoid chilling. His breakfast and dinner are usually cold, and in winter he often works up to the ankles in mud or water. Let the sedentary theorist try the change, he would soon lose caloric and ask for fuel; of course "excess is worse than want;" "the middle course is the wise man's way;" but making beer cheap, good, and easily obtainable, does not necessarily lead to drunkenness.

Adam Smith says, "it is not the multiplication of ale houses that occasions a general disposition to drunkenness among the common people, but that disposition arising from other causes, necessarily gives employment to alehouses. The clamour raised against taking the duty off beer, on account of its supposed influence in increasing drunkenness, was, we firmly believe, wholly without foundation."

The decreased consumption of malt per head taken from official tables fully bears out the assertion.

Mr. Cobden says, as regards the labourer, "independently of regarding the question merely as a consumer's question, it would, I maintain, be a great relief to the poorest class of the community if the Malt Tax were abolished. I say the poorest, because I think the consumption of beer belongs to the very poorest of our labourers. I am of this opinion, because all who are acquainted with rural life, must know that the agricultural labourers of this country would, if they could, all enjoy the beverage of beer, while with their limited wages and general habits, most of them being married men, a very small proportion of them would, I think, carry the indulgence too far."

"But independently of all this, it would tend very much to produce contentment among them as a class, and to make them less dissatisfied when comparing their lot with others, as well as to solace them if, instead of being compelled to resort to the brook or spring, they could every day enjoy some part of the produce of the land on which they toil in the shape of a pot of beer."

"I should like to lay this down as a rule in dealing with this question and all others, that we do not sit here to legislate with a view to the passing of sumptuary laws, whether with respect to meat, drink, or clothing."

We do not pretend by our fiscal regulations to make men moral. Adam Smith, in adverting to a repeal of the Malt Duty, says, in a sentence worthy of consideration, "That it does not follow that because intoxicating liquors are cheap, the people in the country in which they are cheap should therefore be intemperate;" and he mentions the fact, that in those countries where wine is cheap, the population is generally the most sober. Who are the sober people among ourselves? Are they not those who possess in abundance the means of intoxication? It has been truly said, that it is not the *quantity* so much as the *quality* that inebriates.

The report of Mr. Philips, principal of the Inland Revenue Department, shows how fearfully ale is adulterated in the Midland Counties. During the last financial year, 26 samples of beer, and of material found in the possession of licensed brewers, were analysed, and of these twenty were found to be illicit. The prohibited ingredients being in fourteen cases grains of paradise, one of these samples containing in addition tobacco, and in two others *coccus-indicus* was present, in large and dangerous quantities; two samples contained capsicum, and the remaining two proto-sulphate of iron.

"Barley Bree," writing to *The Times* from Queen's-square, Bloomsbury, says, "That he is not at all surprised at Mr. Philips' disclosures, and he invites that gentleman to pay a visit to the publicans in his neighbourhood.

"What with doctoring, adulterating with drugs, and with liquoring, reducing by water, the beer sent out for home consumption in his quarter, is the most abominable wash that ever went down thirsty gullets; and yet the publican receives a profit of 33 per cent. more than the family brewers.

"Notwithstanding this, he had sent everywhere round his house, to the utmost limits of convenience, but always with the same result, bad, nauseous, undrinkable liquor."

Bad beer and adulterated beer are the natural consequences of high duty and class monopoly.

McCulloch says, "Prior to 1830 no one could open a house for the sale of beer, without first obtaining a license renewable every year. The Magistrates were accustomed only to grant licenses to the occupiers of particular houses.

The brewers naturally anxious to secure the sale of their beer, endeavoured to buy up those houses, or to lend money on them, and in many extensive districts, a few large capitalists succeeded in engrossing most of the public houses, so that even the appearance of competition was destroyed, and a ready market and good prices secured for the very worst beer.

The same plan is said still to be in operation, particularly in London. I know a town of 7,000 inhabitants, in which half the public-houses are owned by one man, who is a maltster, brewer, and spirit merchant. This is in all probability a fair sample of most other towns.

Still I should not wish it to be inferred that the brewers as a class are dishonest, far from it. I have no doubt that pure wholesome liquor may be bought from all respectable houses, but their retail houses are often let to a low class of people, who, to keep a roof over head, and to be able to pay for one lot of beer when the next comes in, do not scruple to poison their thirsty customers.

As the Chancellor said of the wine trade, it would be a great shock, by repealing the tax, to open up the monopoly, but it would be of great advantage to the public.

I sum up the advantages of Malt Tax repeal as follows:—

More land would (as it ought) be sown with barley, and less with wheat, and thus a fairer chance be given to the farmer to compete with the foreigner.

More meat would be made, and the price would probably be lower.

Ale and beer would be cheaper and better.

Trade would be benefitted by the working man having more money to spend in the other necessities of life.

That not only in an agricultural but in a social and sanitary point of view great good would result.

(Author's surname, followed by Christian names)

May, G. A

(Title of book)

Prize essay on the national benefits to be derived
from the repeal of the malt tax

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